

INCOME WITHHOLDING ORDER - IWO

Instructions for Filling out the IWO Form

The following instruction guide has been developed by the Administrative Office of the Courts to guide the user when filling out the **Information Withholding Order (IWO)** in tribal, intrastate and interstate cases as well as all child support orders that are initially issued in the state on or after January 1, 1994, and all child support orders that are initially issued (or modified) in the state before January 1, 1994 if arrearages occur. This form is the standard format prescribed by the Secretary in accordance with USC 42 §666(b)(6)(A)(ii). Except as noted, the following information must be included. The boxes outlined in red indicate specific sections of the IWO form.

INCOME WITHHOLDING FOR SUPPORT	
1a <input type="checkbox"/>	ORIGINAL INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)
1b <input type="checkbox"/>	AMENDED IWO
1c <input type="checkbox"/>	ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT
1d <input type="checkbox"/>	TERMINATION of IWO
Date: _____ 1e	

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| 1a | Original Income Withholding Order/Notice for Support (IWO). Check the box if this is an original IWO. |
| 1b | Amended IWO. Check the box to indicate that this form amends a previous IWO or Order of Assignment. Any changes to an IWO must be done through an amended IWO. |
| 1c | One-Time Order/Notice for Lump Sum Payment. This option is generally limited for use by the Child Support Enforcement Agency. (See A.R.S. § 25-505). |
| 1d | Termination of IWO. Check the box to stop income withholding on an IWO. Complete all applicable identifying information to aid the employer/income withholder in terminating the correct IWO. |
| 1e | Date. Insert the date this form is completed or signed. |

1f	<input type="checkbox"/> Child Support Enforcement (CSE) Agency <input type="checkbox"/> Court <input type="checkbox"/> Attorney <input type="checkbox"/> Private Individual/Entity (Check One) NOTE: This IWO must be regular on its face. Under certain circumstances you must reject this IWO and return it to the sender (see IWO instructions http://www.acf.hhs.gov/programs/cse/forms/OMB-0970-0154_instructions.pdf). If you receive this document from someone other than a State or Tribal CSE agency or a Court, a copy of the underlying order must be attached.
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| 1f | Child Support Enforcement (CSE) Agency, Court, Attorney, Private Individual/Entity. Check the appropriate box to indicate which entity is sending the IWO. If this IWO is not completed by a state or tribal child support |
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enforcement agency, the sender should contact the agency to determine if the agency needs a copy of this form to facilitate payment processing. If an attorney or private individual/entity is filling out this form, a copy of the underlying order containing a provision authorizing income withholding must be attached.

See [Employer Services - State Contact and Program Information](#)

State/Tribe/Territory	1g	Remittance Identifier (include w/payment)	1h
City/County/Dist./Tribe	1i	Order Identifier	1j
Private Individual/Entity	1k	CSE Agency Case Identifier	1l

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| 1g | State/Tribe/Territory. Insert the name of state or tribe sending this form. This must be a governmental entity of the state or a tribal organization authorized by a tribal government to operate a child support enforcement program. If you are a tribe submitting this form on behalf of another tribe, complete line 1i. |
| 1h | Remittance Identifier (include w/payment). The employers/income withholder must include this Remittance Identifier when sending payments for this IWO into the State Disbursement Unit (SDU) or tribe so the payment can be identified and applied correctly. In order to assist the employer/income withholder insert the ATLAS number as the Remittance Identifier. The Remittance Identifier is entered as the case identifier on the Electronic Funds Transfer/Electronic Data Interchange (EFT/EDI) record. |
| 1i | City/County/Dist./Tribe. Insert the name of the city, county or district sending this form. This must be a governmental entity of the state or the name of the tribe authorized by a tribal government to operate a child support enforcement program for which this form is being sent. (A tribe should leave this field blank unless submitting this form on behalf of another tribe.) |
| 1j | Order Identifier. This is a unique identifier that is associated with a specific child support obligation. The identifier may be a court case number, docket number, or other identifier designated by the sender. |
| 1k | Private Individual/Entity. Insert the name of the private individual/entity or non-IV-D tribal child support enforcement organization sending this form. |
| 1l | CSE Agency Case Identifier. This is a unique identifier assigned to a state or tribal child support enforcement case. (ATLAS number.) In a DCSS case, this is the identifier that is reported to the Federal Case Registry (FCR). For tribes this would be either the FCR identifier or other applicable identifier. |

2a Employer/Income Withholder's Name	RE: 3a Employee/Obligor's Name (Last, First, Middle)
2b Employer/Income Withholder's Address	3b Employee/Obligor's Social Security Number
	3c Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN 2c	
Child(ren)'s Name(s) (Last, First, Middle) 3d	
Child(ren)'s Birth Date(s) 3e	

2a	Employer/Income Withholder's Name. Insert the name of the obligor's employer or income withholder.
2b	Employer/Income Withholder's Address. Insert the obligor's employer or income withholder address. This address may differ from the employee/obligor's work site address. If the employer/income withholder is a federal government agency, the IWO should be sent to the address listed under Federal Agencies – Addresses for Income Withholding Purposes at http://www.acf.hhs.gov/programs/cse/newhire/contacts/iw_fedcontacts.htm .
2c	Employer/Income Withholder's FEIN. Insert the employer/income withholder's nine-digit Federal Employer Identification Number (FEIN) if available.
3a	Employee/Obligor's Name. Insert the employee/obligor's last name, first name, middle name.
3b	Employee/Obligor's Social Security Number. Insert the employee/obligor's Social Security Number.
3c	Custodial Party/Obligee's Name. Insert the custodial party/obligee's last name, first name, middle name.
3d	Child(ren)'s Name(s). Insert the child(ren)'s last name(s), first name(s), middle name(s). If there are more than six children for this IWO, list additional child(ren)'s names and birth dates in field 32 - <i>Additional Information</i> .
3e	Child(ren)'s Birth Date(s). Insert the child(ren)'s birth date(s).
3f	Blank box. Space for court stamps, bar codes, or other information.

ORDER INFORMATION: This document is based on the support or withholding order from 4 (State/Tribe). You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$ <u>5a</u>	Per	month <u>5b</u>	current child support
\$ <u>6a</u>	Per	<u>6b</u>	past-due child support - Arrears greater than 12 weeks? <input type="checkbox"/> Yes <input type="checkbox"/> No
\$ <u>7a</u>	Per	<u>7b</u>	current cash medical support
\$ <u>8a</u>	Per	<u>8b</u>	past-due cash medical support
\$ <u>9a</u>	Per	<u>9b</u>	current spousal support
\$ <u>10a</u>	Per	<u>10b</u>	past-due spousal support
\$ <u>11a</u> 5.00	Per	month <u>11b</u>	other - Clearinghouse Fee <u>11c</u>
for a Total Amount to Withhold of \$ <u>12a</u> per <u>12b</u>			

4	State/Tribe. Insert the name of the state or tribe that issued the order.
5a-b	Current Child Support. Insert the dollar amount to be withheld per the time period (e.g., week, month) specified in the underlying order.
6a-b	<p>Past-due Child Support. Insert the dollar amount to be withheld per the time period (e.g., week, month) specified in the underlying order.</p> <p>Payments in Arizona cannot be distributed to more than one type of payment on arrears. All payments in excess of current obligations are distributed by the Clearinghouse according to a legal algorithm. For non-IV-D cases, it is distributed according to A.R.S. §25-510(A). For IV-D cases, the algorithm is found in Arizona Administrative Code Rule R6-7-601. All payments toward arrears of child support, spousal maintenance, cash medical support, or other obligations should be included in Field 6. No payments should be included in Fields 8 and 10.</p>
6c	<p>Arrears Greater Than 12 Weeks? The federal Office of Child Support Enforcement (OCSE) indicates that the appropriate box (Yes/No) must be checked indicating whether arrears are greater than 12 weeks so the employer/income withholder can determine the withholding limit. The Federal Consumer Credit Protection Act (CCPA) sets limits on withholding an employee-parent's disposable income based on his/her current family situation and child support payment history. The CCPA therefore, protects the employee from having an excessive amount withheld. The withholding limits set by the federal CCPA range from 50% to 65%.</p> <p>For state orders, the employer/income withholder may not withhold more than the lesser of: 1) the amounts allowed by the CCPA; or 2) the amounts allowed by the state of the employee/obligor's principal place of employment. Arizona state law, specifically, A.R.S. § 33-1131, allows a maximum of one-half of the disposable earnings of a debtor for support of any person to be withheld. Because Arizona's law limits the withholding to a greater degree (maximum of 50%) than the CCPA limitation checking one of these boxes will not affect the amount withheld by the employer/income withholder unless the employer is in another state with different withholding rules.</p>

ORDER INFORMATION: This document is based on the support or withholding order from 4 (State/Tribe). You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$ 5a Per month 5b current child support
 \$ 6a Per 6b past-due child support - Arrears greater than 12 weeks? ☐ Yes ☐ No
 \$ 7a Per 7b current cash medical support
 \$ 8a Per 8b past-due cash medical support
 \$ 9a Per 9b current spousal support
 \$ 10a Per 10b past-due spousal support
 \$ 11a 5.00 Per month 11b other - Clearinghouse Fee 11c
 for a Total Amount to Withhold of \$ 12a per 12b.

- 7a-b **Current Cash Medical Support.** Current cash medical support applies **only** to IV-D cases. (A.R.S. § 25-320(K)) Insert the dollar amount to be withheld **per** the time period (e.g., week, month) specified in the underlying order.
- 8a-b **Past-due Cash Medical Support.** Past-due cash medical support **only** applies to IV-D cases. Insert the dollar amount to be withheld **per** the time period (e.g., week, month) specified in the underlying order in **field 6b**. Payments on arrears for child support, spousal maintenance, cash medical support, and judgments for pregnancy and childbirth expenses should be combined and entered in this field. See Field 6 above.
- 9a-b **Current Spousal Support.** (Spousal maintenance.) Insert the dollar amount to be withheld per the time period (e.g., week, month) specified in the underlying order.
- 10a-b **Past-due Spousal Support.** (Spousal maintenance.) All payments on arrears for child support, spousal maintenance, cash medical support, and judgments for pregnancy and childbirth expenses should be combined and entered in **field 6b**. Combining these amounts will ensure that the disbursement algorithm that is programmed into ATLAS will apply the payments pursuant to Arizona Administrative Code Rule R6-7-601. Fields 8 and 10 should not be used.
- 11a-c **Other.** Insert the monthly Support Payment Clearinghouse fee of \$5.00. This field is meant for miscellaneous obligations rather than ordering monthly dollar amounts to pay down support judgments.
- 12a-b **Total Amount to Withhold.** Insert the total amount of monthly deductions per the corresponding time period. Fields 5a, 6a, 7a, 8a, 9a, 10a, and 11a should total the amount in 12a.

AMOUNTS TO WITHHOLD: You do not have to vary your pay cycle to be in compliance with the Order Information. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

\$ 13a per weekly pay period \$ 13b per semimonthly pay period (twice a month)
 \$ 13c per biweekly pay period (every two weeks) \$ 13d per monthly pay period
 \$ 14 **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

- 13a **Per Weekly Pay Period.** Insert the total amount an employer/income withholder should withhold if the employee/obligor is paid weekly. In order to calculate the weekly amount, multiply the monthly amount by 12 and then divide by 52.

13b	Per Semimonthly Pay Period. Insert the total amount an employer/income withholder should withhold if the employee/obligor is paid twice a month. In order to calculate the semimonthly amount, multiply the monthly amount by 12 and then divide by 24.
13c	Per Biweekly Pay Period. Insert the total amount an employer/income withholder should withhold if the employee/obligor is paid every two weeks. In order to calculate the biweekly amount, multiply the monthly amount by 12 and then divide by 26.
13d	Per Monthly Pay Period. Insert the total amount an employer/income withholder should withhold if the employee/obligor is paid once a month.
14	Lump Sum Payment. Insert the dollar amount to be withheld when the IWO is used to attach a lump sum payment. This field should be used in conjunction with field 1c. (See A.R.S. § 25-505 (IV-D cases).

REMITTANCE INFORMATION: If the employee/obligor's principal place of employment is 15 (State/Tribe), you must begin withholding no later than the first pay period that occurs 16 days after the date of 17. Send payment within 18 working days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold up to 19 of disposable income for all orders. If the employee/obligor's principal place of employment is not 20 (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees at http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact_map.htm for the employee/obligor's principal place of employment.

Document Tracking Identifier 21

OMB 0970-0154

15	State/Tribe. Insert the name of the state or tribe sending this document.
16	Days. Insert the number of working days within which an employer/income withholder must remit amounts withheld pursuant to the state or tribal laws/procedures of the principal place of employment. See A.R.S. § 25-504 .
17	Date. Insert the effective date of this IWO. See A.R.S. § 25-504 .
18	Working Days. Insert the number of working days within which an employer/income withholder must remit amounts withheld pursuant to the state or tribal laws/procedures of the principal place of employment. See A.R.S. § 25-504 .
19	% of Disposable Income. The percentage of disposable income that may be withheld from the employee/obligor's paycheck. See A.R.S. § 25-504 .
20	State/Tribe. Insert the name of the state or tribe sending this document.

- 21 **Document Tracking Identifier.** The sender may insert a unique identifier for this form assigned by the sender.

Include the **Remittance Identifier** with the payment and if necessary this FIPS code: 22

Remit payment to Support Payment Clearinghouse 23 (SDU/Tribal Order Payee)
 at PO Box 52107, Phoenix, AZ 85072-2107 24 (SDU/Tribal Payee Address).

25 ☐ **Return to Sender [Completed by Employer/Income Withholder].** Payment must be directed to an SDU in accordance with 42 USC §666(b)(5) and (b)(6) or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

- 22 **FIPS Code.** Insert sender's (government entities) Federal Information Processing Standards (FIPS) code. ([DCL-06-19, Recommendations from Location Codes \(aka FIPS\) Workgroup](#)) Example: 04015 – Arizona, Mohave County
- | Arizona (AZ) 04 | | | | | | | |
|-----------------|----------|--|-----------|----------|--|-----------|------------|
| Code Name | | | Code Name | | | Code Name | |
| 001 | Apache | | 011 | Greenlee | | 019 | Pima |
| 003 | Cochise | | 012 | La Paz | | 021 | Pinal |
| 005 | Coconino | | 013 | Maricopa | | 023 | Santa Cruz |
| 007 | Gila | | 015 | Mohave | | 025 | Yavapai |
| 009 | Graham | | 017 | Navajo | | 027 | Yuma |
- 23-24 **SDU/Tribal Order Payee.** Insert the name and address for Arizona's Support Payment Clearinghouse (State Disbursement Unit - SDU). The name of the SDU (or payee specified in the underlying tribal support order) must be included or the employer/income withholder may return the IWO to the sender. Federal law requires payments made by IWO to be sent to the SDU except for payments in which the initial child support order was entered before January 1, 1994 or payments in tribal child support enforcement orders. (Example above reflects the non-tribal child support enforcement SDU address.) In Arizona, the Order should be directed to:
- Arizona Support Payment Clearinghouse
 PO Box 52107
 Phoenix, AZ 85072-2107
- 25 **Return to Sender Checkbox.** This field is to be completed **only** by the employer/income withholder. They are instructed to check this box and return the IWO to the sender if this IWO is not payable to an SDU or tribal payee or this IWO is not regular on its face. Federal law requires payments made by IWO to be sent to the SDU except for payments in which the initial child support order was entered before January 1, 1994 or payments in tribal child support enforcement orders.

Signature of Judge/Issuing Official (if required by State or Tribal law):	26
Print Name of Judge/Issuing Official:	27
Title of Judge/Issuing Official:	28
Date of Signature:	29

26	Signature of Judge/Issuing Official. Signature (if required by state or tribal law) of the official authorizing this IWO.
27	Print Name of Judge/Issuing Official. Insert the name of the official authorizing this IWO.
28	Title of Judge/Issuing Official. Insert the title of the official authorizing this IWO.
29	Date of Signature. Insert the date the judge/issuing official signs this IWO.

Liability: If you have any doubts about the validity of this IWO, contact the sender. If you fail to withhold income from the employee/obligor's income as the IWO directs, you are liable for both the accumulated amount you should have withheld and any penalties set by State or Tribal law/procedure. A.R.S. § 25-505.01(M) 30

Anti-discrimination: You are subject to a fine determined under State or Tribal law for discharging an employee/obligor from employment, refusing to employ, or taking disciplinary action against an employee/obligor because of this IWO. A.R.S. § 25-505.01(M) 31

30	Liability. Additional information regarding the penalty and citation of the penalty for an employer/income withholder who fails to comply with the IWO. The state or tribal law/procedures of the employee/obligor's principal place of employment govern the penalty. (See A.R.S. § 25-505.01(M)).
31	Anti-discrimination. Additional information on the penalty and citation of the penalty for an employer/income withholder who discharges, refuses to employ, or disciplines an employee/obligor as a result of the IWO. The state or tribal law/procedures of the employee/obligor's principal place of employment govern the penalty. (See A.R.S. § 25-505.01(M)).

Additional Information: **32** _____

32 Additional Information. Insert any additional information, such as fees the employer/income withholder may charge the obligor for income withholding (see A.R.S. § 25-504) or children's names and dates of birth, if there are more than six children, may be inserted in this field. Any additional information must be consistent with the requirements of the form and the instructions.

NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS: If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, an employer must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the Contact Information below:

33 ☐ This person has never worked for this employer nor received periodic income.

34 ☐ This person no longer works for this employer nor receives periodic income.

Please provide the following information for the employee/obligor:

Termination date: **35** Last known phone number: **36**

Last known address: **37**

Final payment date to SDU/ Tribal Payee: **38** Final payment amount: **39**

New employer's name: **40**

New employer's address: **41**

33-41 Completed by Employer/Income Withholder. Fields 33-41 are for the employer/income withholder to fill out, if applicable.

CONTACT INFORMATION:

To Employer/Income Withholder: If you have any questions, contact **42** (Issuer name) by phone at **43**, by fax at **44**, by email or website at: **45**.

Send termination/income status notice and other correspondence to: **46** (Issuer address).

To Employee/Obligor: If the employee/obligor has questions, contact **47** (Issuer name) by phone at **48**, by fax at **49**, by email or website at: **50**.

42 Issuer Name (Employer/Income Withholder Contact). Insert the name of the contact person that the employer/income withholder can call for information regarding this IWO.

43-45 Issuer Phone/Fax/Email/Website. Insert the phone and fax numbers and the email or website address of the contact person.

46	Termination/Income Status and Correspondence Address. Insert address where the employer should return the Employment Termination or Income Status notice. It is also the address that the employer should use to correspond with the issuing entity.
47	Issuer Name (Employee/Obligor Contact). Insert the name of the contact person that the employee/obligor can call for information.
48-50	Issuer Phone/Fax/Email/Website. Insert the phone and fax numbers and the email or website address of the contact person.

This order is effective 51. All rules on page 1 under REMITTANCE INFORMATION apply after the effective date.

Presumptive Termination Date:

This order is presumed to terminate on the presumptive termination date 52 when the youngest child who is subject to this order is expected to emancipate as defined in A.R.S. §§ 25-320 and 25-501 unless the order contains a payment on arrears. The presumptive termination date of this order may be modified by the court upon changed circumstances.

51	Effective Date of the Order. Insert effective date of the order. If the court order does not specify the date when current support begins, the support obligation begins to accrue on the first day of the month following the entry of the order.
52	Presumptive Termination Date. Insert date the order is presumed to terminate. The presumptive termination date is the date when the youngest child who is subject to this order is expected to emancipate as defined in A.R.S. §§ 25-320 and 25-501. The presumptive termination date of this order may be modified by the court upon changed circumstances.